


MT 2038A - Fringe benefits tax: travel diaries

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**Australian
Taxation
Office**

TAXATION RULING MT 2038

Fringe benefits tax: travel diaries

ADDENDUM

F.O.I. EMBARGO: may be released

Taxation Ruling MT 2038 is amended as a result of *Taxation Laws Amendment (FBT Cost of Compliance) Act 1995* (No.145 of 1995), which deleted paragraph (c) of the section 136(1) definition of 'travel diary' in the *Fringe Benefits Tax Assessment Act 1986*.

To reflect this change, MT 2038 is amended by deleting the requirement at paragraph 5 to record 'the date the entry was made'.

Commissioner of Taxation

18 September 1996

ATO Ref: 167/96

ISSN 0813 - 3662